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**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of: MITSUKAZU MOMOSAKI  
Serial No.: 09/765,960  
Filed: January 19, 2001  
For: CORNER CUTTER

Examiner: Jason D. Prone  
Group Art Unit: 3724

ATTN: BOX NON-FEE AMENDMENT  
Honorable Commissioner of  
Patents and Trademarks  
Washington, DC 20231

**REPLY TO SECOND ADVISORY ACTION**

Sir:

In response to the second Advisory Action of March 3, 2003 referring to the Response filed February 6, 2003 and the Final Office Action dated December 13, 2003, please consider the following remarks: